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UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION

United States of America,

Petitioner,

v.

Sigurd Anderson,

Respondent.

Civil No. 3:14-cv-01932-JST

~~PROPOSED~~ ORDER TO SHOW  
CAUSE WHY INTERNAL REVENUE  
SERVICE SUMMONS SHOULD NOT  
BE ENFORCED

Upon consideration of the United States' Verified Petition to Enforce Internal Revenue Service Summons and the Declaration in support thereof, the Court finds that the United States has established a prima facie case under *United States v. Powell*, 379 U.S. 48 (1964) for enforcement of the Internal Revenue Service summons at issue. Accordingly, IT IS HEREBY ORDERED that Respondent Sigurd Anderson appear before the undersigned United States Magistrate Judge, on the 24th day of July, 2014, at 2:00 a.m./p.m., in Courtroom No. 9, 19th Floor, United States District Court, 450 Golden Gate Avenue, San Francisco, California, and then and there show cause, if any, why Respondent should not be

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1 compelled to appear and provide documents and testimony as required by the summons.

2 It is further ORDERED that:

3 1. A copy of this Order, together with the Verified Petition to Enforce Internal  
4 Revenue Service Summons and supporting papers, shall be served upon Respondent in  
5 accordance with Rule 4 of the Federal Rules of Civil Procedure at least thirty-five days before  
6 the date set for the show-cause hearing;

7 2. Since the Verified Petition to Enforce Internal Revenue Service Summons and  
8 supporting papers make a prima facie showing that the IRS investigation is being conducted for a  
9 legitimate purpose, that the inquiry may be relevant to that purpose, that the information sought  
10 is not already within the Internal Revenue Service's possession, and that the administrative steps  
11 required by the Internal Revenue Code have been followed, *see United States v. Powell*, 379 U.S.  
12 48 (1964), the burden has shifted to Respondent to oppose enforcement of the summons;

13 3. If Respondent has any defense to present or opposition to the Petition, such  
14 defense or opposition shall be made in writing, filed with the Clerk and served on counsel for the  
15 United States, at least 21 days prior to the date set for the show-cause hearing. The United States  
16 may file a reply memorandum to any opposition at least 5 court days prior to the date set for the  
17 show-cause hearing.

18 4. At the show-cause hearing, the Court will consider all issues raised by  
19 Respondent. Only those issues brought into controversy by the responsive pleadings and

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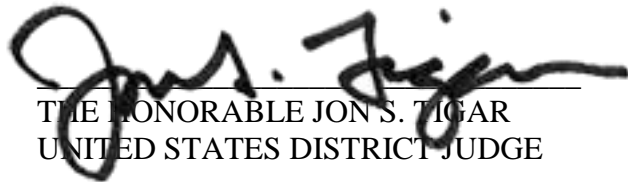
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1 supported by an affidavit or declaration will be considered. Any uncontested allegation in the  
2 Petition will be considered admitted.

3 ORDERED this 23rd day of May, 2014.

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6 THE HONORABLE JON S. TIGAR  
7 UNITED STATES DISTRICT JUDGE  
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